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Report on "Gain-Sharing" and Certain Systems of Bonus on Production. By D. F. SCHLOSS (Board of Trade, Labor Department). London: Eyre & Spottiswoode, 1895. 8vo. pp. 132.

THE "systems" here described vary in detail but agree in substance. In each the employer's expense for a certain piece of work is calculated, and the employees are offered, in addition to their assured wages, an agreed fraction of any saving in expense which may henceforth result through increased activity or carefulness by the workmen.

The pamphlet at hand gives details of half-a-dozen such experiments in England and the United States, and claims for them the advantage over profit-sharing of giving to workmen a reward dependent only on their own efforts, not upon the efforts of others—as the employer, or upon chance circumstances—as the condition of the market. The fact that the reward for especial efficiency is additional to fixed wages and is earned jointly by groups of workmen, relieves this system of the harshness of the piece-system.

Of the six experiments described, three have failed or been discontinued—one because the men "did not work so hard" after the first few months, a second because the great variety and the smallness of the departments made the necessary calculations scarcely possible, and because the men preferred the piece-system which gave *each* workman the reward of his own efficiency; in the third no bonus has been paid since 1890, because of the depression in business, the members of the firm say, though the fact that the employers proposed to keep 90 or 95 per centum of the total dividend resulting from cheapened production, must seem to most persons worthy of note in explaining the failure of the men to increase their efforts in any marked degree. Of the other three, the bonus amounted in one case to 14.93 per centum on the sum of wages for 1894; in a second "the average increase of output due to the system has been from 25 to 35 per centum, and the proportion of premium has been such as to make the increased earnings rather less than one-half the saving to the company;" in the third establishment, where many hundreds of men are employed under the system, the bonus has averaged 5.68 per centum during five years. It appears that the chances of success are increased by uniformity in the character of the work done throughout the establishment, by making possible accurate calculations of expense, and by payment to small

groups rather than to large. A reduction, *e. g.*, in the size of a group of from 33 to 5 resulted in one case in an increase of the bonus from less than 5 per centum to more than 24. It is especially worth noticing that the system introduces a form of competition more fiercely destructive to the inefficient than even the piece-system, as efficient workmen insist on the discharge of the inefficient members of their group.

So far as six experiments extending through brief periods may be taken as justifying a conclusion, the verdict can hardly fail to be favorable to the bonus system, providing the employers are fairly generous in apportioning the dividend, and allowing that in some industries it will not apply at all, because—as in foundries, for example—an increase in the workman's speed is impossible.

A. P. WINSTON.

Eighth Biennial Report of the Bureau of Labor Statistics of Illinois,
1894. (Taxation.) Springfield, Illinois: State Printer,
1895. 8vo. pp. 491.

THIS report consists of two parts, an exposition of the bad working of the Illinois general property tax, and an argument for replacing the present system with the "Single Tax." The single tax argument exhibits the familiar characteristics of single tax writings: the initial proposition that the poverty of the masses is increasing; the metaphysical argumentation about "justice" and things "natural" and "unnatural;" the implied delusion that a tax imposed on land-rent will in some way fail to detract from the sum of wealth in the community, and the cheerful assurance that the single tax is "the solution of the labor problem." It certainly need not indicate intolerance of Mr. Henry George's views to ask why the public should be made to contribute to the single tax propaganda by paying for an abstract of "Progress and Poverty" under the name of an official report.

The descriptive part of the book is in the main good. It shows that property is undervalued in Chicago as contrasted with the rest of the state. The money in bank, for example, by the assessor's returns, was less in Cook county than in any other of twenty-three counties presented, and so of other property. This results probably from the more intense competition of the city and more strenuous efforts of men in business to figure closely, rather than from native dishonesty.

Good reason is shown for believing that in Chicago fine dwellings